

Various corporation income tax filing scenarios	
Ownership Scenario	Form Required
1. C corporation	720
2. Disregarded single member llc whose single member is a C corporation	720
3. Disregarded single member llc whose single member is an S corporation	720S
4. Disregarded single member llc whose single member is a partnership	765
5. Nexus consolidated group of affiliated corporations with a C corporation common parent and LLC affiliates	720
6. Nexus consolidated group of affiliated corporations with a multi - member LLC common parent and LLC affiliates	765 if common parent is taxed as a partnership for federal tax purposes. 720 if LLC common parent elects to be taxed as a corporation for federal income tax purposes.
7. Nexus consolidated group of affiliated corporations with a single member LLC common parent and LLC affiliates.	725 if single member LLC common parent is owned by an individual. 720 if single member LLC common parent is owned by a C corporation
8. S corporation	720 S
9. Disregarded single member LLC whose single member is an individual	725
10. Limited liability partnership with 50/50 partners that are corporations	765
11. Limited partnership	765
12. Nexus consolidated group of affiliated corporations with a llp common parent and llc affiliates.	765
13. General partnership	765 - GP
14. Publicly traded partnership	765 - GP
15. Real Estate Investment Trusts	720
16. Financial Asset Securitization Investment Trusts	720
17. Regulated Investment Companies	720
18. Real Estate Mortgage Investment Conduits	765